The Colorado Municipal League (CML) supports cooperation among local, state, and federal officials to provide a strong partnership with Colorado's cities and towns. CML employs a dedicated advocacy team, a reliable source of information about legislative issues and their impact on Colorado's cities and towns and their residents.

The CML Policy Statement has evolved throughout the history of the League and guides the CML Executive Board, committees, and advocacy team during the legislative session and throughout the year. The CML Policy Committee, which is open to representation from each municipal member and CML professional section, is charged with developing policy recommendations and proposing amendments to the Policy Statement. During the business meeting (held each year at the CML annual conference), CML members consider any recommendations and adopt the Policy Statement for the next year.

The CML Policy Statement consists of several major policy items, but is not all inclusive. When legislation or policy issues are considered, the CML staff, Policy Committee, and Executive Board look first to the Policy Statement to develop recommendations and formal positions. If a specific issue is not found within the Policy Statement, the Policy Committee and the Executive Board will consider and establish a CML position, if any.

We welcome input and suggestions from members on CML policy and positions. We remain proud to be your source for advocacy, information, and training.

If you have questions or comments about CML policies, please contact CML Legislative and Policy Advocate Meghan Dollar at mdollar@cml.org, 303-831-6411, or 866-578-8175.
Local control and municipal home rule

In order to consider local conditions and address local requirements, community issues and needs should be addressed locally. State and federal government interference can undermine home rule and local control. Therefore, the League:

- Urges state and federal officials to respect Colorado's tradition of local control and allow municipal officials to address local problems without interference from the state and federal government.
- Urges congress and the executive branch to respect the roles and responsibilities of states and local governments and similarly urges state officials to avoid preempting local authority.
- Supports state enabling legislation that provides municipalities with authority and flexibility to address local needs.
- Recognizes the desire of citizens statewide and in many local communities, with adoption of a constitutional amendment in 1902 and expanded amendments approved in 1912 and 1970, to establish municipal home rule and opposes state action that attempts to weaken home rule authority and flexibility.

Intergovernmental cooperation

Citizens are best served when officials of federal, state and local government (including municipalities, counties, special districts and school districts) respect the roles of each entity and work toward common solutions. Therefore, the League:

- Supports increased dialogue and cooperation among federal, state and local officials and the development of cooperative intergovernmental solutions to common problems.

State and federal mandates

Programs and regulations mandated by the state or federal government stretch the financial resources of municipalities. These costs, if not paid by the state or federal government, prevent municipalities from fulfilling local needs and priorities. Therefore, the League:

- Opposes unfunded state and federal mandates that impose financial burdens on municipalities and their citizens.
• Supports the statutory requirement for the General Assembly and Congress to reimburse municipalities for the cost of state mandates, and to make clearer this requirement in state fiscal notes prepared for the General Assembly and Congress.

**State fiscal fair play**

Municipal finances are closely interrelated with state finances and policies. State adherence to fiscal fair play policies will greatly help municipalities and their citizens. Therefore, the League:

• Supports appropriate action to address state and local financial crises caused by the interaction of various constitutional amendments and the economy.
• Supports continued state sharing with municipalities of equitable portions of existing and future revenues derived from traditional state-collected, municipally-shared sources.
• Urges the state to avoid or exercise restraint in relying on fees, charges and other cash funding of programs that affect municipalities, especially in the areas of technical assistance, in programs where municipal participation is mandated by state law, and in regulatory programs that affect municipalities.
• Opposes state-granted exemptions or other state actions that erode municipal sales, use, property and other revenues unless the state provides adequate replacement revenues.
• Opposes disproportionate cuts in state programs that benefit municipalities.
• Opposes the state utilizing local funds or requiring local governments to collect state revenues in order to fund state programs.

**Sales and use taxes**

The primary revenue sources for municipalities are local sales and use taxes. Statewide, municipalities generate more than $5 in these taxes to every $1 of property taxes. Sales and use taxes have enabled municipalities to fund public services and improvements and keep municipal property taxes relatively low. Appropriate actions at federal, state and local levels should preserve or enhance these local revenues. Therefore, the League:

• Supports retention of authority for all municipalities to set local tax rates and for home rule municipalities to collect their own taxes and determine their own tax base.
• Supports broadening the state
sales and use tax base.
• Supports appropriate legislation or court action allowing state and local governments to require businesses to collect state and local sales and use taxes on remote sales.
• Supports cooperative efforts among municipalities to standardize municipal sales and use tax practices and utilization of technology for the convenience of taxpayers, the business community, and municipalities.
• Supports the promotion of local brick-and-mortar businesses and equity in the collection of sales and use taxes either through congressional action to enact marketplace fairness legislation or a decision by the U.S. Supreme Court overturning *Quill Corp. vs. North Dakota*.
• Opposes further reductions in the state and local sales and use tax base.
• Opposes legislation that would preempt the authority of state and local governments to apply their sales and use taxes to remote sales.

### Miscellaneous finance issues

#### Capital financing

The League:

• Opposes any efforts to abolish or impair the effectiveness of the municipal bond interest exemption.
• Supports enhancement of municipalities’ flexibility to finance public projects economically and efficiently.

#### Double taxation

The League supports state legislation and local practices that eliminate the financial inequities created by the imposition of taxes on municipal residents for county services that are provided primarily or solely to residents in unincorporated areas.

#### Federal policies

The League:

• Supports distribution of federal funds to municipal governments with a minimum of red tape and without excessive diversion at the federal and state levels.
• Supports establishment of advisory committees comprised of local government officials to ensure ongoing local input on state assumption and administration of federal programs that affect local governments.
• Supports continued funding
of the Community Development Block Grant program.
• Supports continued direct funding of federal housing programs.
• Supports funding the Energy Block Grant program.
• Supports repeal of the Davis-Bacon Act or revisions thereto, including raising the project exemption amount, to eliminate wasteful red tape and enable state and local governments to stretch tax dollars for public works projects.
• Supports repeal or revisions in the application of the Fair Labor Standards Act to local governments to avoid the Act’s costly and burdensome impacts on local government operations.
• Encourages recognition of Colorado’s unique economic, social and physical characteristics when federal action affects programs or projects of local concern.
• Opposes the direct or indirect taxation of the activities and operations of municipal government.
• Opposes tax reform proposals that would exacerbate the federal deficit, increase the cost of municipal capital investment, interfere with traditional state and local tax systems or preempt the deductibility of state and local taxes.
• Opposes the denial of funds based upon a state’s or municipality’s failure to meet requirements of an unrelated program or because of factors beyond the control of the state or municipality.
• Opposes cuts in federal programs that disproportionately affect municipalities.
• Opposes imposition of federal standards upon local government operations and employees that do not apply equally to federal and state government operations and employees.
• Opposes the sale of federal lands to finance federal programs without local input.

Consolidation of governments
The League supports voluntary consolidation of local government entities and services by mutual agreement.

Criminal justice
The League:
• Supports state- and community-based intervention, prevention and rehabilitation programs and state initiatives that respect the key role of communities and local government officials.
• Supports ensuring that municipal governments retain flexibility in
implementing federal and state criminal justice programs.
• Opposes state preemption of municipal authority to regulate firearms within municipalities.

**Economic development**

The League:
• Encourages the state to provide adequate funds and staff for a strong, multifaceted program to promote the economic vitality of Colorado. This program should encourage the diversification and expansion of local economies, including support for existing business, creation of new jobs and promotion of tourism. The program should be closely coordinated with local governments and the state should never promote a specific economic development project against the wishes of the community or communities most directly affected by the project.
• Encourages the federal government to support state and local government activities promoting economic development.
• Encourages a continued comprehensive effort among state and local governments and the private sector to manage a coordinated tourism promotion program.

**Education**

The League believes an effective education system supplies our municipalities with an educated and well-trained community and workforce who will both allow existing businesses to expand and attract new business investment. The most effective programs are those partnerships among our educational institutions, local stakeholder and local governments. Due to its importance to our communities, the League supports education as a community-wide value.

**Electric and natural gas services**

The League:
• Opposes federal or state restrictions that would limit the ability of municipalities to create new municipally-owned utilities.
• Opposes federal restrictions that would dictate territorial service areas or restrict the ability of municipally-owned utilities to service customers within their municipalities, including newly annexed areas.
• Opposes federal legislation requiring states to implement retail competition.
• Opposes federal or state restructuring of the electric or natural gas industry, if such restructuring restricts municipal authority to regulate the use of rights-of-way and to franchise and tax utilities and services, interferes with services provided by municipally-owned utilities, or fails to protect interests of all consumer classes or sacrifices environmental and social objectives protected under existing regulatory policies.

• Opposes efforts to prevent municipalities from extending utility services to newly annexed areas or providing utility services to customers in unincorporated county properties adjacent to the municipality.

Emergency services

The League:

• Supports local control of local emergency services and involvement of the state as a resource to local government in the areas of information, coordination and training.

• Supports state funds for those state agencies that serve as a resource to local emergency services.

• Supports a voluntary uniform statewide fire incidence reporting program.

• Supports close cooperation at all levels of government and increased federal funding to assist local government homeland security and first responder responsibilities.

Energy

Energy planning

The League recognizes several compelling reasons for developing a comprehensive energy policy.

Energy conservation saves dollars. Energy conservation and renewable energy production create jobs and support local economic development efforts. Energy conservation reduces our nation’s dependence upon foreign oil and improves our energy security. Municipalities are in a position to lead by example. Municipalities are able to provide education and access to information that advocates the economic and environmental benefits of increased energy efficiency. Therefore, the League:

• Supports the development of a balanced, long-term statewide energy plan with an overall goal of reducing greenhouse gas emissions through a mix of non-renewable fossil fuels, renewable energy sources, and energy efficiency and conservation programs.

• Supports the creation and expansion of statewide goals that provide targets and
incentives for the implementation of renewable energy strategies and that also recognize the unique concerns of municipal electric and gas systems.

• Supports municipal efforts to assess energy efficiency opportunities in their own operations and in their communities as a whole; to set energy efficiency targets; and to create local action plans.

• Supports retrofitting municipal facilities with energy efficient technologies; policies that enhance municipal energy conservation; and programs that promote the generation of alternative energy sources.

• Supports working with appropriate state and local agencies to educate municipalities on the use of energy efficient building codes.

Natural resource production

Municipalities are directly and indirectly affected by the impacts of energy extraction activity and understand the boom and bust nature of it. The League also acknowledges the importance of the extraction industry to the state's economy. Therefore, the League:

• Supports enhanced local input and mitigation powers of municipalities in addressing the environmental, health, safety, and economic impacts of energy extraction.

• Supports the State Oil and Gas Conservation Commission and the Colorado Department of Public Health and Environment, substantively involving local governments affected by energy extraction, including recognition of local health, safety, and environmental impacts.

Severance tax and federal mineral lease revenue

The League:

• Supports a continued dialogue with local governments regarding the collection and distribution of severance tax and federal mineral lease revenues.

• Supports raising the severance tax rate and removing severance tax exemptions in order to generate additional revenue for local governments.

• Supports the Colorado Department of Local Affairs' continuing administration of the Energy Impact Loan and Grant program to assure greater transparency and accountability of the funds.

• Supports the development of a permanent trust fund using a portion of existing and/or any new revenues from severance taxes and/or federal mineral lease revenues so long as such
revenues in a trust fund can be made available to municipalities and counties impacted by energy extraction.

- Opposes any reduction in the existing revenue streams of severance tax and federal mineral lease revenue to counties and municipalities.
- Supports financial and technical assistance to local governments affected by the development of coal, oil shale, and other natural resources to permit planning for, and provision of, municipal services and facilities.
- Opposes the appropriation of energy impact and mineral lease funds, historically set aside for local governments, to finance state programs and administrative costs of state government.

Environment

In addressing environmental concerns, the League:

- Supports federal and state programs that encourage cleanup and reuse of "brownfield" property.
- Supports full federal funding for cleanup and ongoing maintenance and monitoring of contaminated federally owned or managed sites, such as Rocky Flats.
- Opposes increases in the proportion of municipal cash funding support for state environmental programs.
- Opposes state preemption of local government authority to adopt environmental ordinances.
- Supports the concept of sustainability and sustainable solutions that are aimed to meet the needs of the present population without compromising the ability of future generations to meet their needs.
- Supports reasonable and practical application of air and water pollution control laws by federal and state administrative officials and encourages restraint in modifying legislation and regulations that have a fiscal impact on municipalities. Particularly in the area of water quality, enforcement should be correlated with the availability of funds necessary to achieve stated goals.
- Supports adequate state regulation and enforcement of drilling and mining sites, production facilities, waste product storage, and disposal facilities.
• Supports practices to assure citizen safety, environmental protection and the protection of domestic water sources; and opposes state preemption of local land use and watershed regulations.

Housing

The availability and affordability of attainable and habitable housing is an important concern to Colorado’s municipalities. Therefore, the League:

• Supports an adequate supply of diverse housing options, regardless of income level, and continued public- and private-sector support for such an effort.
• Supports increased financial assistance from the federal government for housing needs of low- and moderate-income families.
• Supports state financial support for the Division of Housing’s loan and grant program for low- and moderate-income housing.
• Supports the continued efforts of the Colorado Housing Finance Authority to work with municipalities on the Authority’s various housing loan programs.
• Supports the preservation, revitalization and redevelopment of existing neighborhoods.
• Supports public and private financial assistance programs to address the needs of the homeless.
• Supports programs that involve municipalities in addressing foreclosures.
• Supports the creation of an adequately financed statewide housing trust fund.

Human rights

The League supports programs that protect the rights and dignity of the individual and encourages programs that address such issues as employment, housing, health care, substance abuse and equal opportunity.

Initiative reform

The League:

• Supports efforts to reform the state’s initiative and referendum procedures by increasing the number of signatures required to place a constitutional amendment citizen initiative on the ballot.
• Supports efforts to maintain the state constitution as a basic framework for government rather than an embodiment of statutory law while maintaining the citizen lawmaking process by supporting additional protections for statutory law made by citizen initiative.
Lottery
The League supports preserving all lottery proceeds for park, recreation, open space and wildlife purposes pursuant to the Great Outdoors Colorado program adopted by Colorado voters.

Municipal court operations
The League:
• Opposes imposition of state surcharges on municipal court fines for the purpose of funding state programs.
• Opposes limitations on the authority of municipalities to enforce their own ordinances in municipal courts.

Municipal development and land use
The League supports local control and determination of local land use issues. In general, the League supports state laws and policies that encourage new residential, commercial and industrial development to occur within existing municipalities and that discourage the sprawl of urban, suburban or exurban development into rural and unincorporated areas of the state. In addition, the League specifically:
• Supports prohibition of the incorporation of new cities and towns adjacent to, or within the service areas of, existing municipalities.
• Supports increased municipal and, within unincorporated areas, county controls over the formation of special districts, placing additional limitations on the powers exercised by such districts and, where practicable, providing for the dissolution or phasing out of special districts.
• Supports appropriate efforts to permit application and enforcement of municipal ordinances, such as building codes, fire codes, subdivision regulations and zoning ordinances, to buildings and improvements proposed to be constructed by government entities.
• Supports municipal discretion concerning the imposition of development fees and requirements.
• Supports the clear authority of municipalities to collect an impact fee for schools.
• Supports financial and technical assistance to municipal governments in the areas of planning and land use.
• Supports municipalities, when appropriate, in utilizing sub-local governments (neighborhood, nonprofit, and civic organizations and homeowners’ associations).
in developing and implementing solutions to specific localized issues.

- Encourages measures that promote intergovernmental cooperation on land use issues.
- Encourages coordination of land use and transportation planning.
- Encourages municipalities to promote communication and intergovernmental cooperation with affected local governments when using tax increment financing.
- Generally opposes efforts to restrict municipal authority to annex territory.
- Opposes delegation of municipal land use authority to state agencies or preemption of municipal land use controls.
- Opposes federal or state restrictions, beyond those constitutional restrictions that have been defined by recent Supreme Court decisions, on the ability of federal, state or local governments to regulate private property or to exercise the power of condemnation for the benefit of public health, safety and welfare.
- Opposes unreasonable restrictions on urban renewal authorities.

### Natural disasters

The League:

- Supports specific modifications to the Taxpayer’s Bill of Rights (TABOR) to better define an “emergency,” specify the amount of time for repayment of any TABOR reserve dollars spent, and to create clarity to ensure state financial assistance can be used specifically for recovery without violating TABOR revenue and spending limitations.
- Supports state financial support to assist local governments with disaster mitigation in their communities.
- Opposes federal or state preemption of municipal land use within the wildland urban interface.

### Police, fire, and other pension and employee benefits

The League:

- Supports equitable levels of state funding for volunteer firefighters’ pensions.
- Opposes mandates that increase the cost of or create inequities among municipal employee pensions, workers’ compensation or other employee benefits.
- Opposes mandated Social Security or Medicare coverage for public employees, mandated
benefit levels or funding standards for municipal employee pension plans, or other unreasonable burdens or restrictions in connection with the administration of municipal employee benefit plans. • Opposes mandated "Police Officers Bill of Rights" interfering with the management and budget prerogatives of local governments.

Postal service
The League supports legislation and administrative action by the United States Postal Service requiring use of mailing addresses and ZIP codes that reflect the corporate boundaries of cities and towns in order to eliminate confusion among citizens and businesses and to reinforce community identities.

Privatization
The League supports the use of private-sector businesses to provide public services when determined by municipal officials to be in the public interest.

Public employment
The League opposes efforts to interfere with a municipality's ability to determine the terms and conditions of municipal employment.

Public liability
Because of the financial burdens caused by the increasing number of lawsuits against municipalities and their officers and employees, the deterrent that litigation presents to continued service by public officials and the need to assure that municipal liability does not impair the provision of necessary services to the public, the League:

• Supports the availability of public liability insurance at reasonable costs and the ability of municipalities to reduce such costs through self-insurance or other reasonable means.
• Supports reasonable federal limitations on and reduction in the liability for monetary damages payable by public entities, public employees, and elected officials in suits brought under federal laws.
• Supports limitations on the liability of municipalities and their officers and employees.
• Opposes efforts to expand the liability of public entities and public employees.

Purchasing
The League supports the authority of municipal officials to determine local purchasing and contracting procedures.
Telecommunications

The League:

- Supports the retention of municipal regulatory authority over cable television systems.
- Supports affordable access by all municipalities to state-of-the-art broadband and telecommunication and information services.
- Opposes federal or state restrictions on local control of municipal rights-of-way.
- Opposes federal or state restrictions on the authority of local governments to develop or acquire their own broadband or telecommunication infrastructure.
- Opposes federal or state restrictions on municipal franchising, regulatory and taxing authority over telecommunications systems.
- Supports options to level the playing field for smaller broadband and telecommunications providers to compete throughout Colorado.

Transportation

The League:

- Supports increased funds to finance pressing surface transportation needs as long as an equitable portion of new revenues is returned to cities and towns.
- Supports state Department of Transportation assumption of street lighting and general maintenance costs on state highways within municipalities.
- Supports limitations on "off-the-top" diversions from the Highway Users Tax Fund.
- Supports clarification that federal railroad laws do not preempt local governmental authority to protect the safety and environment of citizens.
- Supports preservation of the federal funding guarantees for transportation and allocation of all federal transportation taxes and funds for their intended transportation purposes.
- Supports efforts to improve air transportation throughout Colorado.
- Supports legislation that enables and encourages autonomous vehicles that are clean-fueled and safe, while preserving local control over regulation and local implementation.
- Encourages a balanced state transportation policy that addresses the need to maintain and expand roadway, bicycle, pedestrian, transit, carpool/vanpool and demand management options to
improve Colorado's transportation system by supporting:

• Close cooperation among Colorado Department of Transportation, counties, municipalities, and interested stakeholders in improving Colorado's multimodal transportation system.
• Preservation of the constitutional requirement that highway user revenues be used for the construction, maintenance and supervision of the public highways of the state, comprising all modes including, but not limited to, facilities for air, transit, bicycle, and pedestrian travel.
• Greater flexibility and increased revenues for multimodal transportation systems.

**Water**

In addressing statewide water concerns, the League:

• Supports water policies that protect Colorado water resources.
• Supports the constitutional doctrine of prior appropriation and the constitutional priority given to domestic water use.
• Supports the inventorying and protection by municipalities of their water rights.
• Supports appropriate water conservation efforts and sustainable water resource management practices by all users.
• Supports efforts to increase knowledge of water-related issues of concern around the state to municipalities.
• Supports participation in statewide discussions of water use and distribution.
• Supports appropriate coordination of municipal water use with other uses including agriculture, mineral resource development, energy development, recreation, and open space.
• Supports federal and state financial aid programs assisting municipalities, including recognition of the special needs of smaller municipalities, with the construction and improvement of water systems to protect water quality and to comply with federal and state mandates.
• Supports continued federal and state funding for wastewater treatment and drinking water facilities to reduce local costs and expedite construction of necessary treatment and collection facilities.
• Supports stakeholder input and involvement in developing laws and regulations related to water and wastewater issues.

• Encourages ongoing communication by federal land managers with affected municipalities regarding the leasing of federal lands that might impact local land use and environmental policies including, but not limited to, local watershed ordinances.

Youth
The League:

• Supports municipal and other efforts to address youth issues and needs.

• Recognizes the influence that parents in partnership with non-profit and religious organizations, local businesses and other governmental jurisdictions have on the development of youth.

• Encourages utilization by public schools in cooperation with local governments of League-published or other civics curriculum to educate students in state and local government.
About CML

Founded in 1923, CML is a nonprofit, nonpartisan organization that represents and serves Colorado’s cities and towns. Of Colorado’s 272 Colorado cities and towns, 270 are members of CML, representing more than 99% of the municipal population in the state.

The Colorado Municipal League believes that local problems are best resolved at the local level of government and that people are best served by a strong and responsive local government.

The League’s core functions are advocacy, information, and training.

Advocacy

CML represents the interests of Colorado municipalities before the state and federal governments and in the courts. The League employs a team of legislative and legal advocates to ensure that all municipalities are well-represented in the state capitol and that the interests of cities and towns and their residents are protected through participation in certain appellate court cases.

The work of state agencies also is under the watchful eye of CML, as are statewide ballot issues.
Information
CML provides accessible information that you need to serve your municipality and its residents. Each year, staff responds to individual inquiries with information, advice, and sample documents. CML periodicals include the award-winning bimonthly magazine, *Colorado Municipalities*; biweekly *CML Newsletter*; and *Statehouse Report*, a weekly report on legislation of municipal interest that is sent while the General Assembly is in session.

Publications produced by CML reflect important technical and legal research on a variety of issues impacting municipal government.

The CML website, www.cml.org, and presence on social media platforms, ensure that the most up-to-date information is available to our members. CML also produces short, informative videos on topics important to municipal officials; visit the CML website to view.

Training
Each year, CML offers dynamic events and workshops to support your continuing education and training on such topics as leadership, council collaboration, municipal finance, land use and planning, personnel issues, telecommunications, legislative issues, strategic planning, and more.

MUNIversity recognizes the efforts of officials who go the extra mile to increase their knowledge and their capacity to lead. Since 1991, hundreds of municipal elected officials have participated in this highly successful program. MUNIversity is based on interactive, affordable, capacity-building learning opportunities that promote a better understanding of municipal government and provide the tools to be a more effective community leader. The program is simple:

- Any municipal elected official may participate. This includes mayors, councilmembers, and trustees.
- There is no cost for enrolling.
- There are no required courses. You select the credited training that fits your specific needs from CML workshops and conferences.

For more information about this program and other League services, contact the League office in Denver at 303-831-6411 / 866-578-0936.
Colorado municipal facts

Number of incorporated municipalities: 272

Population (2017 estimates)
- State: 5,609,445
- Municipal: 4,159,526
- Municipal as percent of state: 74%

Range in municipal population:
- Lakeside: 8
- Denver: 705,651

Municipalities with CML membership: 270

Structure of Colorado municipal governments

<table>
<thead>
<tr>
<th>Structure</th>
<th>#</th>
<th>Population</th>
<th>% of municipal population</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Rule</td>
<td>102</td>
<td>3,886,636</td>
<td>93.44%</td>
</tr>
<tr>
<td>Statutory</td>
<td>169</td>
<td>271,815</td>
<td>6.53%</td>
</tr>
<tr>
<td>Territorial Charter</td>
<td>1</td>
<td>1,075</td>
<td>0.026%</td>
</tr>
</tbody>
</table>

Municipal finance

Property tax (2017)

Assessed valuations
- State: $111.63 billion
- Municipal: $74.99 billion
- Municipal as percent of state: 67.2%

Sales tax (2019)

Total municipalities levying a local sales tax: 222
Municipalities with self-collected sales tax: 71
- Low: 1%
- High: 7%

Municipal elections (1993-April 2019)

<table>
<thead>
<tr>
<th>Ballot issues</th>
<th>Passed</th>
<th>Failed</th>
<th>% Passed</th>
</tr>
</thead>
<tbody>
<tr>
<td>TABOR revenue and spending changes</td>
<td>494</td>
<td>78</td>
<td>86%</td>
</tr>
<tr>
<td>Municipal tax/tax rate</td>
<td>636</td>
<td>414</td>
<td>61%</td>
</tr>
<tr>
<td>Municipal debt/obligation</td>
<td>313</td>
<td>138</td>
<td>69%</td>
</tr>
</tbody>
</table>

Other facts

- Colorado has 272 municipalities (including the City and County of Denver and the City and County of Broomfield).
- There are approximately 1,800 municipal elected officials in Colorado (mayors, mayor pro tems, councilmembers, trustees).
- Pay for mayors, councilmembers, and trustees is determined locally. Compensation varies from no compensation to modest compensation levels for part-time officials. There are a few full-time paid positions, i.e., mayors in Denver and Aurora.

Compiled by the Colorado Municipal League, April 2019
Empowered cities and towns, united for a strong Colorado